IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 26TH JULY 2007 / 4TH SRAVANA 1929

ST.Rev..No. 514 of 2004

(TA.75/1999 of SALES TAX APPELLATE TRIBUNAL, ADDL.BENCH,ERNAKULAM)

REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA,
REP. BY DEPUTY COMMISSIONER (LAW),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

BY SR. GOVERNMENT PLEADER SHRI MUHAMMED RAFIQ.

RESPONDENT/ APPELLANT/ASSESSEE:

M/S. HARRISONS MALAYALAM LTD.,
W. ISLAND, KOCHI.

BY ADV. SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SMT.PRIYA MAHESH
SMT.PRIYA MANJOORAN

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSIONON 26/07/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

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SALES TAX REVISION CASE No. 514 OF 2004

&

C.M. APPLICATION NO. 1250 OF 2004

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Dated this the 26th July, 2007

O R D E R

H.L. Dattu, C.J.:

This Revision Case is filed against the order in T.A.No. 75 of 1999 dated 20th January, 2001, for the assessment year 1984-85.

2. In filing the Revision Case, there is an enormous delay of 1042 days.

3. Along with the application to condone the delay, an affidavit is also filed. In the affidavit so filed, except saying that the papers were moving from table to table, no other explanation is offered to condone the delay in filing the Sales Tax Revision Case. The explanation offered in the affidavit, in our opinion, is fully unsatisfactory. Therefore, the said explanation cannot be accepted by us.

4. Accordingly, the application to condone the delay in filing the Sales Tax Revision Case requires to be rejected and it is rejected.

5. Consequent to the rejection of the application to condone the delay in filing the Sales Tax Revision Case, the Sales Tax Revision Case is also rejected.

Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

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